

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Table A: Budget Summary for FY ended 30 June 2010										
Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>Financial Performance</b>										
Property rates	-	94 114	87 889	107 327	102 917	102 917	102 876	110 007	114 304	122 877
Service charges	-	103 376	119 883	159 898	146 939	146 939	141 603	189 709	170 676	183 477
Investment revenue	-	2 634	4 083	-	-	-	-	4 374	-	-
Transfers recognised - operational	-	44 653	63 608	81 559	76 477	76 477	74 798	103 760	110 424	121 313
Other own revenue	-	24 937	32 940	26 491	34 940	34 940	20 599	68 961	22 837	24 550
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	269 714	308 403	375 276	361 272	361 272	339 876	476 812	418 241	452 216
Employee costs	-	73 455	80 200	107 105	83 179	83 179	78 514	117 045	108 941	123 824
Remuneration of councillors	-	9 005	9 893	-	-	-	-	11 510	12 863	14 149
Depreciation & asset impairment	-	20 025	26 077	13 340	13 340	13 340	-	17 742	13 340	13 340
Finance charges	-	2 057	1 748	6 310	6 310	6 310	-	2 690	6 310	6 310
Materials and bulk purchases	-	51 566	66 565	89 023	88 247	88 247	77 193	146 123	94 365	99 555
Transfers and grants	-	29 050	1 689	23 156	17 113	17 113	25 530	34 453	31 948	33 705
Other expenditure	-	111 864	122 245	126 204	122 637	122 637	105 029	144 220	101 215	106 792
<b>Total Expenditure</b>	-	297 022	308 417	365 137	330 826	330 826	286 267	473 783	368 980	397 674
<b>Surplus/(Deficit)</b>	-	(27 308)	(14)	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Transfers recognised - capital	-	35 782	31 810	-	-	-	-	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	27 359	50 759	102 621	119 205	119 205	95 441	68 359	43 428	33 719
Transfers recognised - capital	-	5 305	34 236	27 315	78 271	78 271	25 776	51 518	42 964	33 304
Public contributions & donations	-	-	-	-	-	-	2 773	-	-	-
Borrowing	-	8 100	16 523	58 000	12 401	12 401	16 439	-	-	-
Internally generated funds	-	13 954	-	17 306	28 533	28 533	50 454	16 841	464	415
<b>Total sources of capital funds</b>	-	27 359	50 759	102 621	119 205	119 205	95 441	68 359	43 428	33 719
<b>Financial position</b>										
Total current assets	-	-	144 977	-	-	-	-	-	-	-
Total non current assets	-	-	744 191	-	-	-	-	-	-	-
Total current liabilities	-	-	147 144	-	-	-	-	-	-	-
Total non current liabilities	-	-	16 671	-	-	-	-	-	-	-
Community wealth/Equity	-	-	725 353	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating	17 590	23 318	27 250	70 478	70 478	70 478	38 281	45 618	64 367	74 828
Net cash from (used) investing	(17 925)	1 444	(12 917)	(52 037)	(52 037)	(52 037)	(45 187)	(42 929)	(57 872)	(59 963)
Net cash from (used) financing	(5 193)	(2 084)	(4 902)	(16 005)	(16 005)	(16 005)	(3 344)	(2 690)	(6 323)	(6 323)
<b>Cash/cash equivalents at the year end</b>	41 303	63 986	90 685	12 436	12 436	12 436	88 669	-	172	8 714
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	101 424	-	-	-	-	-	-	-
Application of cash and investments	38 096	70 142	96 283	13 340	13 340	13 340	13 340	17 742	23 000	23 460
<b>Balance - surplus (shortfall)</b>	(38 096)	(70 142)	5 141	(13 340)	(13 340)	(13 340)	(13 340)	(17 742)	(23 000)	(23 460)
<b>Asset management</b>										
Asset register summary (WDV)	-	27 359	50 759	102 621	119 205	119 205	95 441	68 359	43 428	33 719
Depreciation & asset impairment	-	20 025	26 077	13 340	13 340	13 340	-	17 742	13 340	13 340
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	305 496	340 213	171 295	171 254	171 254	198 343	194 778	211 114
Executive & Council			305 496	340 213	166 134	165 883	165 883	185 526	189 282	205 205
Budget & Treasury Office					2 364	2 398	2 398	2 383	2 517	2 706
Corporate Services					2 797	2 973	2 973	10 434	2 979	3 202
<i>Community and Public Safety</i>		-	-	-	12 325	12 688	12 688	29 029	13 126	14 111
Community & Social Services					561	638	638	621	597	642
Sport And Recreation										
Public Safety					2 651	4 288	4 288	6 313	2 824	3 036
Housing					342	308	308	322	364	391
Health					8 772	7 454	7 454	21 773	9 342	10 042
<i>Economic and Environmental Services</i>		-	-	-	5 376	5 850	5 850	24 367	5 726	6 155
Planning and Development					138	100	100	130	146	158
Road Transport					4 800	5 452	5 452	23 824	5 112	5 496
Environmental Protection					438	298	298	413	467	502
<i>Trading Services</i>		-	-	-	186 280	171 480	171 480	225 072	204 610	220 836
Electricity					163 638	145 670	145 670	196 930	176 586	190 157
Water										
Waste Water Management										
Waste Management					22 642	25 810	25 810	28 142	28 024	30 679
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	305 496	340 213	375 276	361 272	361 272	476 812	418 241	452 216
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	297 022	308 417	95 445	72 240	72 240	109 960	93 162	101 777
Executive & Council			297 022	308 417	64 514	52 926	52 926	54 351	60 038	63 991
Budget & Treasury Office					8 155	5 283	5 283	21 383	8 762	10 584
Corporate Services					22 777	14 031	14 031	34 226	24 361	27 202
<i>Community and Public Safety</i>		-	-	-	48 621	44 036	44 036	63 521	50 034	54 243
Community & Social Services					9 829	9 240	9 240	10 317	10 181	11 091
Sport And Recreation										
Public Safety					21 388	20 080	20 080	24 189	21 823	23 591
Housing					5 132	4 574	4 574	6 202	5 301	5 706
Health					12 272	10 142	10 142	22 814	12 729	13 856
<i>Economic and Environmental Services</i>		-	-	-	77 227	72 242	72 242	100 263	79 666	86 664
Planning and Development					11 966	10 775	10 775	9 825	12 378	13 293
Road Transport					50 922	45 941	45 941	77 393	52 350	57 179
Environmental Protection					14 338	15 526	15 526	13 045	14 938	16 192
<i>Trading Services</i>		-	-	-	143 844	142 308	142 308	200 039	146 119	154 989
Electricity					117 688	116 143	116 143	172 506	120 655	127 599
Water										
Waste Water Management										
Waste Management					26 157	26 165	26 165	27 533	25 464	27 390
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	297 022	308 417	365 137	330 826	330 826	473 783	368 980	397 674
<b>Surplus/(Deficit) for the year</b>		-	8 474	31 796	10 138	30 446	30 446	3 029	49 260	54 543

References:

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2	-	86 899	80 529	99 198	94 347	94 347	94 348	100 459	105 646	113 569	
Property rates - penalties and collection charges		-	7 215	7 360	8 129	8 570	8 570	8 528	9 547	8 658	9 307	
Service charges - electricity revenue	2	-	-	-	153 006	134 904	134 904	134 612	179 914	162 949	175 170	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	-	-	-	6 565	11 675	11 675	6 631	9 144	6 992	7 516	
Service charges - other		-	103 376	119 883	327	359	359	359	651	735	790	
Rental of facilities and equipment		-	-	-	358	379	379	383	827	934	1 004	
Interest earned - external investments		-	2 634	4 083	-	-	-	-	4 374	-	-	
Interest earned - outstanding debtors		-	2 998	2 998	6 117	4 810	4 810	4 798	2 200	6 515	7 004	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	3 313	2 707	2 573	4 162	4 162	4 152	2 620	2 740	2 946	
Licences and permits		-	4 059	4 926	4 416	4 994	4 994	4 994	4 628	4 703	5 056	
Agency services		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		-	44 653	63 608	81 559	76 477	76 477	74 798	103 760	110 424	121 313	
Other own revenue	2	-	10 900	14 225	13 026	20 595	20 595	6 272	58 685	7 945	8 541	
Gains on disposal of PPE		-	3 668	8 083	-	-	-	-	-	-	-	
Total Revenue (excl. capital transfers and contributions)			-	269 714	308 403	375 276	361 272	361 272	339 876	476 812	418 241	452 216
<u>Expenditure By Type</u>												
Employee related costs	2	-	73 455	80 200	107 105	83 179	83 179	78 514	117 045	108 941	123 824	
Remuneration of councillors		-	9 005	9 893	-	-	-	-	11 510	12 863	14 149	
Debt impairment	3	-	24 878	26 394	11 037	10 315	10 315	-	11 037	11 699	12 343	
Depreciation and asset impairment	2	-	20 025	26 077	13 340	13 340	13 340	-	17 742	13 340	13 340	
Finance charges		-	2 057	1 748	6 310	6 310	6 310	-	2 690	6 310	6 310	
Bulk purchases	2	-	51 566	66 565	89 023	88 247	88 247	77 193	146 123	94 365	99 555	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	34 715	30 320	31 386	31 386	28 914	48 693	6 396	6 748	
Transfers and grants		-	29 050	1 689	23 156	17 113	17 113	25 530	34 453	31 948	33 705	
Other expenditure	4,5	-	86 986	61 136	84 847	80 935	80 935	76 115	84 490	83 119	87 701	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	
Total Expenditure			-	297 022	308 417	365 137	330 826	330 826	286 267	473 783	368 980	397 674
<u>Surplus/(Deficit)</u>			-	(27 308)	(14)	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Transfers recognised - capital		-	35 782	31 810	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
			-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			-	8 474	31 796	10 138	30 446	30 446	53 610	3 029	49 260	54 543

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for 100 Quarter ended 30 September 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	27 359	50 759	520	15 051	15 051	2 343	2 635	-	-
Executive & Council			27 359	50 759		14 459	14 459	1 006	2 385		
Budget & Treasury Office					420	455	455	1 072			
Corporate Services					100	136	136	266	250		
<i>Community and Public Safety</i>		-	-	-	10 050	5 051	5 051	12 232	14 587	298	299
Community & Social Services					7 750	1 101	1 101	4 273	6 400		
Sport And Recreation								1 779	7 600		
Public Safety					2 300	3 950	3 950	2 644	587	298	299
Housing								3 536			
Health											
<i>Economic and Environmental Services</i>		-	-	-	74 638	83 521	83 521	23 871	19 951	25 922	30 946
Planning and Development					9 606	5 620	5 620	5 194	3 640	400	
Road Transport					61 152	77 901	77 901	16 106	14 261	25 522	30 946
Environmental Protection					3 880			2 571	2 050		
<i>Trading Services</i>		-	-	-	17 413	15 583	15 583	56 945	31 186	17 208	2 474
Electricity					17 413	15 583	15 583	51 720	31 186	17 208	2 474
Water								4 129			
Waste Water Management											
Waste Management								1 096			
<i>Other</i>								49			
Total Capital Expenditure - Standard	3	-	27 359	50 759	102 621	119 205	119 205	95 441	68 359	43 428	33 719
<b>Funded by:</b>											
National Government			5 305	34 236	27 315	78 271	78 271	25 776	7 560	25 356	30 830
Provincial Government									43 958	17 608	2 474
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	5 305	34 236	27 315	78 271	78 271	25 776	51 518	42 964	33 304
Public contributions and donations	5							2 773			
Borrowing	6		8 100	16 523	58 000	12 401	12 401	16 439			
Internally generated funds			13 954		17 306	28 533	28 533	50 454	16 841	464	415
Total Capital Funding	7	-	27 359	50 759	102 621	119 205	119 205	95 441	68 359	43 428	33 719

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				19 538							
Call investment deposits	1			81 887							
Consumer debtors	1			20 206							
Other debtors				21 542							
Current portion of long-term receivables				98							
Inventory	2			1 706							
Total current assets		-	-	144 977	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3			744 191							
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	744 191	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	889 168	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4			1 541							
Consumer deposits				6 277							
Trade and other payables	4			98 590							
Provisions				40 736							
Total current liabilities		-	-	147 144	-	-	-	-	-	-	-
Non current liabilities											
Borrowing				16 671							
Provisions											
Total non current liabilities		-	-	16 671	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	163 814	-	-	-	-	-	-	-
NET ASSETS	5	-	-	725 353	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				707 921							
Reserves	4			17 433							
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	725 353	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		171 652	114 095	228 158	579 184	579 184	579 184	243 864	361 850	429 009	496 637
Government - operating	1	85 659	65 479	93 959	168 034	168 034	168 034	128 696	103 731	111 272	120 174
Government - capital	1										
Interest					6 228	6 228	6 228		6 233	6 348	6 856
Dividends											
Payments											
Suppliers and employees		(130 917)	(87 606)	(178 290)	(519 046)	(519 046)	(519 046)	(201 469)	(322 465)	(370 990)	(428 665)
Finance charges		(96 747)	(62 016)	(113 772)	(60 194)	(60 194)	(60 194)	(132 602)			
Transfers and grants	1	(12 058)	(6 633)	(2 805)	(103 728)	(103 728)	(103 728)	(208)	(103 731)	(111 272)	(120 174)
NET CASH FROM(USED) OPERATING ACTIVITIES		17 590	23 318	27 250	70 478	70 478	70 478	38 281	45 618	64 367	74 828
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					4 992	4 992	4 992		5 000		
Decrease in non-current debtors		2 469	1 768		3 393	3 393	3 393	2 057			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								(30 000)			
Payments											
Capital assets		(20 394)	(324)	(12 917)	(60 422)	(60 422)	(60 422)	(17 243)	(47 929)	(57 872)	(59 963)
NET CASH FROM(USED) INVESTING ACTIVITIES		(17 925)	1 444	(12 917)	(52 037)	(52 037)	(52 037)	(45 187)	(42 929)	(57 872)	(59 963)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				(2 117)				(441)			
Payments											
Repayment of borrowing		(5 193)	(2 084)	(2 785)	(16 005)	(16 005)	(16 005)	(2 904)	(2 690)	(6 323)	(6 323)
NET CASH FROM(USED) FINANCING ACTIVITIES		(5 193)	(2 084)	(4 902)	(16 005)	(16 005)	(16 005)	(3 344)	(2 690)	(6 323)	(6 323)
NET INCREASE/(DECREASE) IN CASH HELD											
	2	(5 528)	22 678	9 431	2 436	2 436	2 436	(10 250)	-	172	8 542
Cash/cash equivalents at the year begin:		46 832	41 308	81 254	10 000	10 000	10 000	98 919			172
Cash/cash equivalents at the year end:	2	41 303	63 986	90 685	12 436	12 436	12 436	88 669		172	8 714

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Emnambithi/Ladysmith(KZN232) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	27 359	50 759	102 621	119 205	119 205	68 359	43 428	33 719
Infrastructure - Road Transport			13 693	36 109	61 152	64 169	64 169	12 182	25 356	30 830
Infrastructure - Electricity			5 200	3 628	16 413	21 418	21 418	9 135	17 208	2 474
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								21 876		
Infrastructure		-	18 892	39 738	77 565	85 587	85 587	43 193	42 564	33 304
Community			1 634		9 450	17 879	17 879	15 000	400	
Heritage assets										
Investment properties										
Other assets	6		6 833	11 021	15 606	15 739	15 739	10 166	464	415
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road Transport		-	13 693	36 109	61 152	64 169	64 169	12 182	25 356	30 830
Infrastructure - Electricity		-	5 200	3 628	16 413	21 418	21 418	9 135	17 208	2 474
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	21 876	-	-
Infrastructure		-	18 892	39 738	77 565	85 587	85 587	43 193	42 564	33 304
Community		-	1 634	-	9 450	17 879	17 879	15 000	400	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	6 833	11 021	15 606	15 739	15 739	10 166	464	415
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	27 359	50 759	102 621	119 205	119 205	68 359	43 428	33 719
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport			13 693	36 109	61 152	64 169	64 169	12 182	25 356	30 830
Infrastructure - Electricity			5 200	3 628	16 413	21 418	21 418	9 135	17 208	2 474
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								21 876		
Infrastructure		-	18 892	39 738	77 565	85 587	85 587	43 193	42 564	33 304
Community			1 634		9 450	17 879	17 879	15 000	400	
Heritage assets										
Investment properties										
Other assets	6		6 833	11 021	15 606	15 739	15 739	10 166	464	415
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	27 359	50 759	102 621	119 205	119 205	68 359	43 428	33 719
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>	3		20 025	26 077	13 340	13 340	13 340	17 742	13 340	13 340
<b>Repairs and Maintenance by Asset Class</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	20 025	26 077	13 340	13 340	13 340	17 742	13 340	13 340
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6	-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)